

SENATE RECORD VOTE ANALYSIS

104th Congress
2nd Session

Vote No. 240

July 25, 1996, 3:04 pm
Page S-9775 Temp. Record

FOREIGN OPERATIONS APPROPRIATIONS/U.N. May Not Tax Americans

SUBJECT: Foreign Operations, Export Financing, and Related Programs Appropriations Bill for fiscal year 1997 . .
. H.R. 3540. Helms amendment No. 5028.

ACTION: AMENDMENT AGREED TO, 70-28

SYNOPSIS: As reported, H.R. 3540, the Foreign Operations, Export Financing, and Related Programs Appropriations Bill for fiscal year 1997, will provide \$12.22 billion in new budget authority for foreign aid programs in fiscal year (FY) 1997. This amount is \$707.3 million below the President's request, \$161.6 million below the FY 1996 appropriated amount, and \$298.8 million more than the House-passed amount.

The Helms amendment would prohibit using funds from this Act to make any contribution to the United Nations or any of its specialized agencies if the President did not certify 15 days in advance of such contribution that the United Nations had not attempted to implement or impose a tax or fee on United States citizens. Funds would not be given if the United Nations attempted to impose such a tax or fee or if it borrowed funds from any international financial institution.

Those favoring the amendment contended:

On January 15 of this year, the Secretary General of the United Nations, Boutros Boutros-Ghali, suggested that the United Nations should be able to collect taxes directly from American citizens so that the United Nations "would not be under the daily financial will of member states." We wholly disagree. American citizens are already overtaxed as it is by their own Federal, State, and local governments. More importantly, the United Nations has no sovereignty over Americans. Only governments elected by Americans have any right to impose taxes or any other rule or regulation on Americans. The United States contributes much more money than any other country in the world to this grossly mismanaged and often virulently anti-American organization. Now the head of the United Nations wants to go further by imposing a direct tax on United States citizens. The Helms amendment would put a stop to that effort by cutting off all funding for the United Nations if any attempt were made to impose a tax. The President would have to

(See other side)

YEAS (70)			NAYS (28)		NOT VOTING (2)	
Republicans (50 or 94%)	Democrats (20 or 44%)		Republicans (3 or 6%)	Democrats (25 or 56%)	Republicans (0)	Democrats (2)
Abraham	Helms	Baucus	Hatfield	Akaka		Breaux- ²
Ashcroft	Hutchison	Biden	Jeffords	Bingaman		Lautenberg- ²
Bennett	Inhofe	Bumpers	Specter	Boxer		
Bond	Kassebaum	Byrd		Bradley		
Brown	Kempthorne	Conrad		Bryan		
Burns	Kyl	Dodd		Daschle		
Campbell	Lott	Dorgan		Feinstein		
Chafee	Lugar	Exon		Ford		
Coats	Mack	Feingold		Glenn		
Cochran	McCain	Graham		Inouye		
Cohen	McConnell	Harkin		Johnston		
Coverdell	Murkowski	Heflin		Kennedy		
Craig	Nickles	Hollings		Kerrey		
D'Amato	Pressler	Kerry		Leahy		
DeWine	Roth	Kohl		Lieberman		
Domenici	Santorum	Levin		Mikulski		
Faircloth	Shelby	Nunn		Moseley-Braun		
Frahm	Simpson	Pryor		Moynihan		
Frist	Smith	Robb		Murray		
Gorton	Snowe	Wyden		Pell		
Gramm	Stevens			Reid		
Grams	Thomas			Rockefeller		
Grassley	Thompson			Sarbanes		
Gregg	Thurmond			Simon		
Hatch	Warner			Wellstone		

EXPLANATION OF ABSENCE:

1—Official Business
2—Necessarily Absent
3—Illness
4—Other

SYMBOLS:

AY—Announced Yea
AN—Announced Nay
PY—Paired Yea
PN—Paired Nay

certify at least 15 days in advance that no such attempt had been made or funding could not be given. Further, if that certification were not given, then United States funding would be barred if the United Nations tried to impose a tax or borrow funds from an international lending institution like the World Bank. Some Senators have made much of the latter restriction, saying that it would result in a severe restriction on borrowing authority whether or not the United Nations tried to impose a tax. In the first place, they are misreading the amendment because the borrowing clause does not become operative until after the United Nations tries to impose a tax. In the second place, the point is moot because last year international lending institutions denied the United Nations the right to borrow funds. Those obfuscating complaints aside, only one issue is before the Senate: should the United Nations be allowed to tax Americans? We say no, and thus support the Helms amendment.

Those opposing the amendment contended:

We are against the United Nations taxing Americans, and we appreciate our colleagues' assurances that they have no intention of this amendment having any effect unless the United Nations imposes or tries to impose such a tax, but we are still not convinced that this amendment will not have an unintended consequence. As we read the Helms amendment, all funding would have to be denied if the United Nations or any of its agencies borrowed money. Our fear is that one of the many meritorious United Nations agencies such as UNICEF might need to borrow money but would not because doing so would result in a loss of all United States contributions to the United Nations. We oppose that result, and thus oppose this amendment.